



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

Principal Office: 195 COMMERCE STREET
P.O. BOX 224
BELGIUM, WI 53004

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LILA MUELLER CMC of _____
(Person responsible for accounts)

_____, Belgium Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2003
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELGIUM MUNICIPAL WATER UTILITY**Utility Address:** 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

When was utility organized? 1/1/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LILA MUELLER CMC**Title:** CLERK-TREASURER**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** lmueller@village.belgium.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: PENNY WEBER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: DONALD SCHOMMER**Title:** PRESIDENT**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004-0024

Telephone: (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** villagehall@village.belgium.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PENNY WEBER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.
2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 4/26/2002**Period covered by most recent audit:** DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL BIRENBAUM**Title:** DEPT OF PUBLIC WORKS & WATER SUPT.**Office Address:**195 COMMERCE STREET
P.O. BOX 224
BELGIUM, WI 53004**Telephone:** (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** dbirenbaum@village.belgium.wi.us

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JEFFREY PLIER, CHAIRMAN

MR WALTER RASSEL

MR JEFFREY THIEL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	293,487	279,811	1
Operating Expenses:			
Operation and Maintenance Expense (401)	153,995	120,479	2
Depreciation Expense (403)	59,210	52,766	3
Amortization Expense (404)	0	0	4
Taxes (408)	51,421	50,457	5
Total Operating Expenses	264,626	223,702	
Net Operating Income	28,861	56,109	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	28,861	56,109	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,218	3,193	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,218	3,193	
Total Income	32,079	59,302	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	32,079	59,302	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,829	25,128	13
Amortization of Debt Discount and Expense (428)	901	901	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,730	26,029	
Net Income	7,349	33,273	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	166,957	86,224	19
Balance Transferred from Income (433)	7,349	33,273	20
Miscellaneous Credits to Surplus (434)	48,701	47,460	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	223,007	166,957	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST BEARING ACCOUNTS, SPECIAL ASSESSMENTS	3,218	4
Total (Acct. 419):	3,218	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN BY VILLAGE	48,701	8
Total (Acct. 434):	48,701	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	293,487	0	0	0	293,487	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	293,487	0	0	0	293,487	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,189,641	3,001,773	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	609,522	549,107	2
Net Utility Plant	2,580,119	2,452,666	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	1,203	5
Other Investments (124)	8,358	10,675	6
Special Funds (125)	52,811	49,756	7
Total Other Property and Investments	61,169	61,634	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	310,015	262,451	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	69,311	72,135	11
Other Accounts Receivable (143)	857	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,245	34,171	14
Materials and Supplies (150)	3,257	2,517	15
Prepayments (165)	875	740	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	395,560	372,014	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,819	14,720	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,819	14,720	
Total Assets and Other Debits	3,050,667	2,901,034	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	843,502	843,502	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	223,007	166,957	23
Total Proprietary Capital	1,066,509	1,010,459	
LONG-TERM DEBT			
Bonds (221)	493,394	526,065	24
Advances from Municipality (223)	0	43,463	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	493,394	569,528	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,784	6,500	28
Payables to Municipality (233)	33,819	18,176	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,887	4,140	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	46,490	28,816	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	16,250	16,250	36
Total Deferred Credits	16,250	16,250	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,428,024	1,275,981	38
Total Liabilities and Other Credits	3,050,667	2,901,034	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,189,641	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,189,641	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	609,522	0	0	0	9
Total Accumulated Provision	609,522	0	0	0	
Net Utility Plant	2,580,119	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	549,107				549,107	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,210				59,210	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,987				1,987	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	61,197	0	0	0	61,197	13
Debits during year						14
Book cost of plant retired	782				782	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	782	0	0	0	782	19
Balance End of Year	609,522	0	0	0	609,522	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,257	2,517	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,257	2,517	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
EXEMPT REV BONDS 1999	721	428	11,062	1
TAXABLE REV BONDS 1999	180	428	2,757	2
Total			13,819	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	843,502	1
Changes during year (explain):		2
Balance end of year	843,502	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
TAXABLE REV BONDS-1999	02/01/1999	05/01/2018	6.26%	68,919	1
EXEMPT REV BONDS-1999	02/01/1999	05/01/2018	4.56%	424,475	2
Total Bonds (Account 221):				493,394	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	51,421	2
Charged electric department expense		3
Charged sewer department expense	619	4
Other (explain):		
NONE		5
Total Accruals and other credits	52,040	
Taxes paid during year:		
County, state and local taxes	48,701	6
Social Security taxes	3,279	7
PSC Remainder Assessment	60	8
Other (explain):		
NONE		9
Total payments and other debits	52,040	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
TAXABLE REV BOND-1999	758	4,332	4,384	706	2
EXEMPT REV BOND-1999	3,382	19,497	19,698	3,181	3
Subtotal	4,140	23,829	24,082	3,887	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	6
Subtotal	0	0	0	0	
Total	4,140	23,829	24,082	3,887	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,275,981	0	0	0	0	1,275,981	1
Add credits during year:							
For Services	21,626					21,626	2
For Mains	112,267					112,267	3
Other (specify):							
HYDRANTS	18,150					18,150	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,428,024	0	0	0	0	1,428,024	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	8,358	2
Total (Acct. 124):	8,358	
Special Funds (125):		
BOND RESERVE FUND	6,630	3
TRUCK SINKING FUND	11,091	4
WATER TOWER LEASE ACCOUNT	35,090	5
Total (Acct. 125):	52,811	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	69,311	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	69,311	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS	857	13
Total (Acct. 143):	857	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL 2002	2,857	14
SEWER INTEREST ON BONDS PAID BY WATER	5,792	15
MISCELLANEOUS ITEMS	2,596	16
Total (Acct. 145):	11,245	
Prepayments (165):		
MISCELLANEOUS	875	17
Total (Acct. 165):	875	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
4Q WAGES AND FRINGES	14,980	20
WATER SHARE OF BOND INTEREST PAID BY VILLAGE	17,453	21
MISCELLANEOUS ITEMS	1,386	22
Total (Acct. 233):	33,819	
Other Deferred Credits (253):		
WATER HOOKUP FEES NOT RETURNED TO CUSTOMERS	16,250	23
Total (Acct. 253):	16,250	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,095,707	0	0	0	3,095,707	1
Materials and Supplies	2,887	0	0	0	2,887	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	579,314	0	0	0	579,314	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,352,002	0	0	0	1,352,002	6
Other (specify):					0	7
Average Net Rate Base	1,167,278	0	0	0	1,167,278	
Net Operating Income	28,861	0	0	0	28,861	8
Net Operating Income as a percent of						
Average Net Rate Base	2.47%	N/A	N/A	N/A	2.47%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	843,502	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	194,982	3
Other (Specify):		4
Total Average Proprietary Capital	1,038,484	
Net Income		
Net Income	7,349	5
Percent Return on Proprietary Capital	0.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Three developers put in mains, services and hydrants during 2002

An aquastream was installed in Well # 3 for \$25,500

Office furniture workstations were purchased for two offices

2. Leaseholder changes.

3. Extensions of service.

Developers put in 45 services during 2002 and customers put in three services. The three services put in by customers were in use at the end of 2002. The 45 services put in by developers were not in use at the end of 2002.

4. Estimated changes in revenues due to rate changes.

A SRC was filed with the Public Service Commission and granted effective September 23, 2002. A three percent increase was granted.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A SRC was filed with the Public Service Commission and was effective September 23, 2002. A three percent increase was given.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
10/16/03 email:
Dear Ms. Mueller:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page W-10, the utility is reporting a 32% water loss. It was indicating that the SCADA system was registering more than the actual pump and the utility would check into this. What is the year-to-date water loss? If there are still problems, what other steps are being taken to reduce water loss?

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	261,307	1
Total Sales of Water	261,307	
Other Operating Revenues		
Forfeited Discounts (470)	938	2
Other Water Revenues (474)	31,242	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	32,180	
Total Operating Revenues	293,487	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	100,306	5
General Operating Expenses (680-690)	53,689	6
Total Operation and Maintenance Expenses	153,995	
Other Operating Expenses		
Depreciation Expense (403)	59,210	7
Amortization Expense (404)		8
Taxes (408)	51,421	9
Total Other Operating Expenses	110,631	
Total Operating Expenses	264,626	
NET OPERATING INCOME	28,861	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	610	34,420	106,801	4
Commercial	55	7,476	25,692	5
Industrial	13	13,150	39,972	6
Total Metered Sales to General Customers (461)	678	55,046	172,465	
Private Fire Protection Service (462)	2		1,196	7
Public Fire Protection Service (463)	1		84,710	8
Other Sales to Public Authorities (464)	8	1,363	2,936	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	689	56,409	261,307	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	84,710	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	84,710	
Forfeited Discounts (470):		
Customer late payment charges	938	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	938	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,242	7
Other (specify):		
LEASE PAYMENTS FOR ANTENNA ON WATER TOWER	29,000	8
Total Other Water Revenues (474)	31,242	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	25,657	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	14,253	3
Chemicals (630)	8,264	4
Supplies and Expenses (640)	7,504	5
Repairs of Water Plant (650)	42,541	6
Transportation Expenses (660)	2,087	7
Total Plant Operation and Maintenance Expenses	100,306	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,389	8
Office Supplies and Expenses (681)	6,128	9
Outside Services Employed (682)	8,221	10
Insurance Expense (684)	7,346	11
Employees Pensions and Benefits (686)	13,624	12
Regulatory Commission Expenses (688)	423	13
Miscellaneous General Expenses (689)	558	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	53,689	
Total Operation and Maintenance Expenses	153,995	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		48,701	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		619	2
Net property tax equivalent		48,082	
Social Security		3,279	3
PSC Remainder Assessment		60	4
Other (specify): NONE			5
Total tax expense		51,421	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195886				3
County tax rate	mills		2.189896				4
Local tax rate	mills		5.362819				5
School tax rate	mills		10.063886				6
Voc. school tax rate	mills		1.621633				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.434120				10
Less: state credit	mills		1.361720				11
Net tax rate	mills		18.072400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.362819				14
Combined School Tax Rate	mills		11.685519				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.048338				17
Total Tax Rate	mills		19.434120				18
Ratio of Local and School Tax to Total	dec.		0.877237				19
Total tax net of state credit	mills		18.072400				20
Net Local and School Tax Rate	mills		15.853786				21
Utility Plant, Jan. 1	\$	3,001,773	3,001,773				22
Materials & Supplies	\$	2,517	2,517				23
Subtotal	\$	3,004,290	3,004,290				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,004,290	3,004,290				26
Assessment Ratio	dec.		1.022495				27
Assessed Value	\$	3,071,872	3,071,872				28
Net Local & School Rate	mills		15.853786				29
Tax Equiv. Computed for Current Year	\$	48,701	48,701				30
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	48,701					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,352		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	134,655	25,500	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,007	25,500	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	402,504		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,258		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,808		20
Total Pumping Plant	538,570	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,929		23
Total Water Treatment Plant	14,929	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,352	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			160,155	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	192,507	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			402,504	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			128,258	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
Total Pumping Plant	0	0	538,570	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,929	23
Total Water Treatment Plant	0	0	14,929	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	119,452		26
Transmission and Distribution Mains (343)	1,599,716	112,267	27
Fire Mains (344)	0		28
Services (345)	230,184	20,872	29
Meters (346)	76,428	5,935	30
Hydrants (348)	153,644	18,150	31
Other Transmission and Distribution Plant (349)	17,089		32
Total Transmission and Distribution Plant	2,199,513	157,224	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0	1,359	34
Office Furniture and Equipment (372)	7,285	2,135	35
Computer Equipment (372.1)	37,443		36
Transportation Equipment (373)	1,613		37
Other General Equipment (379)	34,913	2,432	38
Other Tangible Property (390)	0		39
Total General Plant	81,254	5,926	
Total utility plant in service directly assignable	3,001,773	188,650	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,001,773	188,650	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			119,452	26
Transmission and Distribution Mains (343)			1,711,983	27
Fire Mains (344)			0	28
Services (345)			251,056	29
Meters (346)	782		81,581	30
Hydrants (348)			171,794	31
Other Transmission and Distribution Plant (349)			17,089	32
Total Transmission and Distribution Plant	782	0	2,355,955	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,359	34
Office Furniture and Equipment (372)			9,420	35
Computer Equipment (372.1)			37,443	36
Transportation Equipment (373)			1,613	37
Other General Equipment (379)			37,345	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	87,180	
Total utility plant in service directly assignable	782	0	3,189,641	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	782	0	3,189,641	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,724	5,724	1
February			5,644	5,644	2
March			6,099	6,099	3
April			5,769	5,769	4
May			21,483	21,483	5
June			8,791	8,791	6
July			10,851	10,851	7
August			12,229	12,229	8
September			13,101	13,101	9
October			11,693	11,693	10
November			8,663	8,663	11
December			4,655	4,655	12
Total annual pumpage	0	0	114,702	114,702	
Less: Water sold				56,409	13
Volume pumped but not sold				58,293	14
Volume sold as a percent of volume pumped				49%	15
Volume used for water production, water quality and system maintenance				20,910	16
Volume related to equipment/system malfunction				200	17
Non-utility volume NOT included in water sales				70	18
Total volume not sold but accounted for				21,180	19
Volume pumped but unaccounted for				37,113	20
Percent of water lost				32%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Skata system is reading more than actual pump which is pumping. Energenecs will be called to check calibration. Discovered this when were working on Well #3.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,040	23
Date of maximum: 5/9/2002					24
Cause of maximum:					25
Well pump was running continuously to maintain pressure for six weeks while the tower was down for painting, interior and exterior.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				126	26
Date of minimum: 1/4/2002					27
Total KWH used for pumping for the year				182,843	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 - 651 PARK STREET	1	321	15	936,000	Yes	1
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	2
WELL 3 - 202 SOUTH MIDDLE ROAD	3	420	12	648,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1990	1975	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	US MOTOR	9
Year Installed	1970	1975	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3		14
Location	1105 MAIN STREET	202 SOUTH MIDDLE ROAD		15
Purpose	P	P		16
Destination	R	D		17
Pump Manufacturer	AMERICAN TURBINE	GOULDS		18
Year Installed	1989	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	500		21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		22
Year Installed	1975	2001		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	20	60		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 1A	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1970	1969	1975	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	140	0	9
				10
Total capacity in gallons (actual)	60,000	75,000	100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		0.8400	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	13,648	0	0	0	13,648	1
P	D	6.000	2,033	132	0	0	2,165	2
A	D	8.000	11,783	0	0	0	11,783	3
P	D	8.000	18,875	2,685	0	0	21,560	4
P	D	10.000	8,139	0	0	0	8,139	5
P	D	12.000	11,215	0	0	0	11,215	6
Total Within Municipality			65,693	2,817	0	0	68,510	
Total Utility			65,693	2,817	0	0	68,510	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	187	0	0	0	187		1
M	1.000	203	20	0	0	223	24	2
P	1.000	167	24	0	0	191	42	3
M	1.250	3	0	0	0	3		4
P	1.250	6	0	0	0	6		5
M	1.500	5	0	0	0	5	3	6
P	1.500	1	0	0	0	1		7
M	2.000	12	0	0	0	12	3	8
P	2.000	3	2	0	0	5	2	9
P	4.000	3	0	0	0	3		10
P	6.000	2	2	0	0	4	1	11
A	6.000	2	0	0	0	2	2	12
P	8.000	1	0	0	0	1	1	13
Total Utility		595	48	0	0	643	78	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	693	48	27	0	714	48	1
0.750	42	0	0	0	42	3	2
1.000	21	0	0	0	21	0	3
1.500	6	0	0	1	7	0	4
2.000	4	0	0	0	4	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	2	1	1	1	3	1	8
8.000	2	0	0	0	2	2	9
Total:	773	49	28	2	796	54	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	602	16	4	1	0	91	714	1
0.750	19	16	3	2	0	2	42	2
1.000	1	13	5	2	0	0	21	3
1.500	0	5	0	2	0	0	7	4
2.000	0	2	1	1	0	0	4	5
3.000	0	0	1	0	1	0	2	6
4.000	0	1	0	0	0	0	1	7
6.000	0	0	0	0	3	0	3	8
8.000	0	0	0	0	2	0	2	9
Total:	622	53	14	8	6	93	796	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	124	11			135	2
Total Fire Hydrants	124	11	0	0	135	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	124
Number of distribution system valves end of year:	278
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620

Less allocated on bills by WE Energies

Account 650

Annual water tank maintenance \$25,039

Televised Well #3 7,500

Repairs to maintenace garage 2,565

Water Utility Plant in Service (Page W-08)

Account 314

An aquastream was added to well #3

Account 372

Two office furniture workstations were added in the office

Water Mains (Page W-15)

Mains added during the year were paid for by developers. Costs were determined using a contractor's invoice.

Water Services (Page W-16)

Services added during 2002 were put in by developers or customers. Costs were determined using a contractor's invoice.

Meters (Page W-17)

Inventory of meters was reviewed and adjustments needed to be made.

Hydrants and Distribution System Valves (Page W-18)

Hydrants added during the year were paid for by developers. A contractor's invoice was used to determine the cost.

The reason that the number of distribution valves operated during the year was so low was due to a shortage of personnel and time.
